

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY  
ARGONIA, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2018**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
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**JUNE 30, 2018**

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**Board of Education  
Argonia Unified School District No. 359  
Argonia, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, Kansas**, as of and for the year ended **June 30, 2018**, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education**  
**Argonia Unified School District No. 359**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, Kansas**, as of **June 30, 2018**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedule of regulatory basis cash receipts and disbursements, district activity funds schedule of regulatory basis cash receipts, expenditures and unencumbered cash, Recreation Commission schedule of regulatory basis receipts and expenditures-actual and budget (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education  
Argonia Unified School District No. 359**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated September 1, 2017. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
September 5, 2018

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 1,813,602	\$ 1,813,602	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	35,025	0	600,777	600,854	34,948	0	34,948
At Risk (4 Year Old)	0	0	7,749	7,749	0	0	0
At Risk (K-12)	0	0	139,809	139,809	0	0	0
Capital Outlay	418,506	0	200,447	69,496	549,457	0	549,457
Driver Training	2,194	0	1,200	2,784	610	0	610
Food Service	25,000	0	102,959	97,959	30,000	0	30,000
Professional Development	0	0	19,027	17,409	1,618	0	1,618
Parent Education Program	0	0	106,615	106,615	0	0	0
Special Education	134,310	0	398,471	331,475	201,306	0	201,306
Career and Postsecondary Education	0	0	172,694	172,694	0	0	0
KPERS Contribution	0	0	158,597	158,597	0	0	0
Federal Funds	0	0	47,859	49,563	(1,704)	0	(1,704)
Gifts and Grants	0	0	2,450	1,891	559	0	559
Contingency Reserve	110,000	0	0	0	110,000	0	110,000
Textbook and Student Material							
Revolving	7,080	0	35,026	3,086	39,020	0	39,020
District Activity Funds	4,466	0	12,535	13,966	3,035	0	3,035
Related Municipal Entity							
Recreation Commission	95,503	0	50,073	82,871	62,705	0	62,705
	<u>\$ 832,084</u>	<u>\$ 0</u>	<u>\$ 3,869,890</u>	<u>\$ 3,670,420</u>	<u>\$ 1,031,554</u>	<u>\$ 0</u>	<u>\$ 1,031,554</u>

Composition of Cash:

Checking Accounts	\$ 293,658
Money Market Account	700,820
Savings Account	2,688
Related Municipal Entity	62,705
	<u>1,059,871</u>
Agency Funds	(28,317)
	<u>\$ 1,031,554</u>

The notes to the financial statement are an integral part of this statement.



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Argonia Unified School District No. 359** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Argonia, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters. The financial statement presents **Argonia Unified School District No. 359** (the primary government) and its related municipal entity. The related municipal entity is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

Recreation Commission - Argonia USD No. 359 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Note 2 - In Substance Receipt in Transit:**

The District received \$125,787 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 3 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$158,597 for the year ended June 30, 2018.

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,989,688. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Note 4 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits, including the related municipal entity was \$1,059,871 and the bank balance was \$1,070,224. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$570,224 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 5 - Postemployment Benefits:**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**Note 6 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer To:								Total
	At Risk (4 Year Old)	At Risk (K-12)	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Textbook and Student Material Revolving	
General Fund	\$ 6,009	\$ 139,809	\$ 77,722	\$ 28,808	\$ 16,303	\$ 246,536	\$ 172,694	\$ 20,000	\$ 707,881
Supplemental General Fund	0	0	0	0	0	145,959	0	0	145,959
	<u>\$ 6,009</u>	<u>\$ 139,809</u>	<u>\$ 77,722</u>	<u>\$ 28,808</u>	<u>\$ 16,303</u>	<u>\$ 392,495</u>	<u>\$ 172,694</u>	<u>\$ 20,000</u>	<u>\$ 853,840</u>

**Note 7 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 8 - Contingencies:**

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 9 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

**Note 10 - Subsequent Events:**

The District has evaluated subsequent events through September 5, 2018, the date which the financial statement was available to be issued.

**Note 11 - Long Term Debt:**

Principal and interest payments on the purchase agreement are due monthly.

Terms for long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Energy Project Financing Agreement	3.642	9/1/17	643,958	9/1/32

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Energy Project Financing Agreement	\$ 0	\$ 643,958	\$ 21,784	\$ 622,174	\$ 15,405
	\$ 0	\$ 643,958	\$ 21,784	\$ 622,174	\$ 15,405

Maturities of long-term debt and interest are as follows:

	Principal	Interest	Total Principal and Interest
2019	\$ 33,681	\$ 22,101	\$ 55,782
2020	34,929	20,854	55,783
2021	36,223	19,560	55,783
2022	37,564	18,219	55,783
2023	38,956	16,827	55,783
2024-2028	217,517	61,398	278,915
2029-2033	223,304	18,422	241,726
	<u>\$ 622,174</u>	<u>\$ 177,381</u>	<u>\$ 799,555</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 1,863,191	\$ (75,313)	\$ 25,724	\$ 1,813,602	\$ 1,813,602	\$ 0
Special Purpose Funds						
Supplemental General	610,360	(9,506)	0	600,854	600,854	0
At Risk (4 Year Old)	6,009	0	1,740	7,749	7,749	0
At Risk (K-12)	176,659	0	0	176,659	139,809	(36,850)
Capital Outlay	1,217,831	0	0	1,217,831	69,496	(1,148,335)
Driver Training	6,294	0	0	6,294	2,784	(3,510)
Food Service	101,878	0	0	101,878	97,959	(3,919)
Professional Development	40,000	0	0	40,000	17,409	(22,591)
Parent Education Program	108,615	0	0	108,615	106,615	(2,000)
Special Education	386,310	0	0	386,310	331,475	(54,835)
Career and Postsecondary Education	176,500	0	0	176,500	172,694	(3,806)
KPERS Contribution	172,432	0	0	172,432	158,597	(13,835)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	49,563	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,891	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	3,086	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	13,966	XXXXXXXXXX
Related Municipal Entity						
Recreation Commission	133,000	0	0	133,000	82,871	(50,129)
	<u>\$ 4,999,079</u>	<u>\$ (84,819)</u>	<u>\$ 27,464</u>	<u>\$ 4,941,724</u>	<u>\$ 3,670,420</u>	<u>\$ (1,339,810)</u>



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>General Fund</u>	Prior Year Actual	<u>Current Year</u>		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 39,561	\$ 25,724	\$ 0	\$ 25,724
State Sources	1,655,411	1,787,878	1,863,191	(75,313)
	<u>1,694,972</u>	<u>1,813,602</u>	<u>\$ 1,863,191</u>	<u>\$ (49,589)</u>
Expenditures				
Instruction	793,761	800,119	\$ 893,426	\$ (93,307)
Student Support Services	192	183	215	(32)
Instructional Support Staff	13,571	14,980	15,160	(180)
General Administration	99,119	116,756	103,874	12,882
School Administration	146,472	154,368	157,428	(3,060)
Central Services	21,197	19,315	22,220	(2,905)
Operations & Maintenance	1,886	0	0	0
Transfers	618,774	707,881	670,868	37,013
Adjustment to Comply With Legal Max	0	0	(75,313)	75,313
Adjustment for Qualifying Budget Credits	0	0	25,724	(25,724)
	<u>1,694,972</u>	<u>1,813,602</u>	<u>\$ 1,813,602</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Supplemental General Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 389,220	\$ 416,760	\$ 392,316	\$ 24,444
County Sources	29,940	32,849	31,851	998
State Sources	105,270	151,168	151,168	0
	<u>524,430</u>	<u>600,777</u>	<u>\$ 575,335</u>	<u>\$ 25,442</u>
Expenditures				
Instruction	72,646	74,581	\$ 83,256	\$ (8,675)
Student Support Services	39,506	5,988	5,390	598
General Administration	41,124	40,998	45,000	(4,002)
School Administration	643	0	0	0
Operations & Maintenance	251,146	234,707	285,700	(50,993)
Student Transportation Services	97,655	98,621	134,372	(35,751)
Transfers	0	145,959	56,642	89,317
Adjustment to Comply With Legal Max	0	0	(9,506)	9,506
	<u>502,720</u>	<u>600,854</u>	<u>\$ 600,854</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	21,710	(77)		
Unencumbered Cash, Beginning	13,315	35,025		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 35,025</u>	<u>\$ 34,948</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>At Risk Fund (4 Year Old)</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Federal Sources	\$ 0	\$ 1,740	\$ 0	\$ 1,740
Transfers	1,200	6,009	6,009	0
	<u>1,200</u>	<u>7,749</u>	<u>\$ 6,009</u>	<u>\$ 1,740</u>
Expenditures				
Instruction	1,200	7,749	\$ 6,009	\$ 1,740
Adjustment for Qualifying Budget Credits	0	0	1,740	(1,740)
	<u>1,200</u>	<u>7,749</u>	<u>\$ 7,749</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 60,140	\$ 139,809	\$ 176,659	\$ (36,850)
	<u>60,140</u>	<u>139,809</u>	<u>\$ 176,659</u>	<u>\$ (36,850)</u>
Expenditures				
Instruction	60,140	98,129	\$ 129,884	\$ (31,755)
Student Support Services	<u>0</u>	<u>41,680</u>	<u>46,775</u>	<u>(5,095)</u>
	<u>60,140</u>	<u>139,809</u>	<u>\$ 176,659</u>	<u>\$ (36,850)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 31,660	\$ 111,547	\$ 738,528	\$ (626,981)
County Sources	3,612	816	843	(27)
State Sources	1,308	10,362	9,954	408
Transfers	0	77,722	50,000	27,722
	<u>36,580</u>	<u>200,447</u>	<u>\$ 799,325</u>	<u>\$ (598,878)</u>
Expenditures				
Instruction	0	0	\$ 310,000	\$ (310,000)
Central Services	0	0	63,493	(63,493)
Operations & Maintenance	17,579	0	20,000	(20,000)
Student Transportation Services	0	0	100,000	(100,000)
Facility Acquisition & Construction Services	44,217	69,496	724,338	(654,842)
	<u>61,796</u>	<u>69,496</u>	<u>\$ 1,217,831</u>	<u>\$ (1,148,335)</u>
Receipts Over (Under) Expenditures	(25,216)	130,951		
Unencumbered Cash, Beginning	443,722	418,506		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 418,506</u>	<u>\$ 549,457</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Driver Training Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 1,200	\$ 2,000	\$ (800)
State Sources	1,024	0	2,100	(2,100)
	<u>1,024</u>	<u>1,200</u>	<u>\$ 4,100</u>	<u>\$ (2,900)</u>
Expenditures				
Instruction	0	2,774	\$ 6,294	\$ (3,520)
School Administration	10	10	0	10
	<u>10</u>	<u>2,784</u>	<u>\$ 6,294</u>	<u>\$ (3,510)</u>
Receipts Over (Under) Expenditures	1,014	(1,584)		
Unencumbered Cash, Beginning	1,180	2,194		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,194</u>	<u>\$ 610</u>		



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Food Service Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	\$ 26,103	\$ 28,583	\$ 24,237	\$ 4,346
State Sources	836	792	2,868	(2,076)
Federal Sources	50,871	44,776	698	44,078
Transfers	9,529	28,808	49,075	(20,267)
	<u>87,339</u>	<u>102,959</u>	<u>\$ 76,878</u>	<u>\$ 26,081</u>
Expenditures				
Operations & Maintenance	51	252	\$ 60	\$ 192
Food Service Operations	<u>87,288</u>	<u>97,707</u>	<u>101,818</u>	<u>(4,111)</u>
	<u>87,339</u>	<u>97,959</u>	<u>\$ 101,878</u>	<u>\$ (3,919)</u>
Receipts Over (Under) Expenditures	0	5,000		
Unencumbered Cash, Beginning	25,000	25,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 25,000	\$ 30,000		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 2,724	\$ 1,658	\$ 1,066
Transfers	0	16,303	38,342	(22,039)
	<u>0</u>	<u>19,027</u>	<u>\$ 40,000</u>	<u>\$ (20,973)</u>
Expenditures				
Instructional Support Services	0	17,409	\$ 40,000	(22,591)
	<u>0</u>	<u>17,409</u>	<u>\$ 40,000</u>	<u>\$ (22,591)</u>
Receipts Over (Under) Expenditures	0	1,618		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 1,618</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Parent Education Program</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual      Budget	
Cash Receipts			
Local Sources	\$ 42,287	\$ 42,000    \$ 44,000	\$ (2,000)
State Sources	0	64,615      64,615	0
Federal Sources	64,615	0            0	0
	<u>106,902</u>	<u>106,615</u> <u>\$ 108,615</u>	<u>\$ (2,000)</u>
Expenditures			
Student Support Services	104,591	106,615    \$ 108,615	\$ (2,000)
Instructional Support Staff	511	0            0	0
General Administration	1,800	0            0	0
	<u>106,902</u>	<u>106,615</u> <u>\$ 108,615</u>	<u>\$ (2,000)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Special Education Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual      Budget	
Cash Receipts			
Local Sources	\$ 1,837	\$ 4,524    \$ 2,000	\$ 2,524
Federal Sources	0	1,452      0	1,452
Transfers	285,007	392,495    250,000	142,495
	<u>286,844</u>	<u>398,471</u> <u>\$ 252,000</u>	<u>\$ 146,471</u>
Expenditures			
Instruction	317,539	331,475    \$ 386,310	\$ (54,835)
Student Support Services	626	0            0	0
	<u>318,165</u>	<u>331,475</u> <u>\$ 386,310</u>	<u>\$ (54,835)</u>
Receipts Over (Under) Expenditures	(31,321)	66,996	
Unencumbered Cash, Beginning	165,631	134,310	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 134,310</u>	<u>\$ 201,306</u>	

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Career and Postsecondary Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 158,394	\$ 172,694	\$ 176,500	\$ (3,806)
	<u>158,394</u>	<u>172,694</u>	<u>\$ 176,500</u>	<u>\$ (3,806)</u>
Expenditures				
Instruction	158,394	172,694	\$ 176,500	\$ (3,806)
	<u>158,394</u>	<u>172,694</u>	<u>\$ 176,500</u>	<u>\$ (3,806)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>KPERS Contribution Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 158,597	\$ 172,432	\$ (13,835)
Transfers	104,504	0	0	0
	<u>104,504</u>	<u>158,597</u>	<u>\$ 172,432</u>	<u>\$ (13,835)</u>
Expenditures				
Instruction	67,928	103,089	\$ 112,081	\$ (8,992)
Student Support Services	3,135	4,758	5,173	(415)
Instructional Support Staff	2,090	3,172	3,449	(277)
General Administration	3,396	5,154	5,603	(449)
School Administration	11,757	17,842	19,399	(1,557)
Central Services	2,351	3,568	3,879	(311)
Operations and Maintenance	6,532	9,912	10,778	(866)
Student Transportation Services	4,180	6,344	6,897	(553)
Food Service	3,135	4,758	5,173	(415)
	<u>104,504</u>	<u>158,597</u>	<u>\$ 172,432</u>	<u>\$ (13,835)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Federal Funds</u>	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources	\$ 55,614	\$ 47,859
	<u>55,614</u>	<u>47,859</u>
Expenditures		
Instruction	<u>55,614</u>	<u>49,563</u>
	<u>55,614</u>	<u>49,563</u>
Receipts Over (Under) Expenditures	0	(1,704)
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ (1,704)</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 13,600	\$ 2,450
	<u>13,600</u>	<u>2,450</u>
Expenditures		
Instruction	<u>13,600</u>	<u>1,891</u>
	<u>13,600</u>	<u>1,891</u>
Receipts Over (Under) Expenditures	0	559
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>	<u><u>\$ 559</u></u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Transfers	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	110,000	110,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 110,000</u>	<u>\$ 110,000</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 13,477	\$ 15,026
Transfers	<u>0</u>	<u>20,000</u>
	<u>13,477</u>	<u>35,026</u>
 Expenditures		
Instruction	<u>22,277</u>	<u>3,086</u>
	<u>22,277</u>	<u>3,086</u>
 Receipts Over (Under) Expenditures	(8,800)	31,940
 Unencumbered Cash, Beginning	15,880	7,080
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 7,080</u>	<u>\$ 39,020</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
JH Cheerleaders	\$ 314	\$ 0	\$ 0	\$ 314
Concession Fund	2,402	11,382	10,453	3,331
Yearbook Fund	5,952	4,546	3,473	7,025
Drama	1,536	396	490	1,442
Student Council	506	1,627	2,039	94
High School Cheerleader	849	888	976	761
Volleyball Fund	18	2,611	1,930	699
Music Fund	1,473	504	701	1,276
Football Fund	108	573	369	312
Class of 2018	2,005	1,040	2,946	99
National Honor Society	92	0	84	8
Student Test Fee	340	2,486	2,538	288
Kay Club	969	812	1,691	90
Math Club	40	0	0	40
Forensics	1,043	775	454	1,364
Basketball	837	1,441	628	1,650
Class of 2019	1,994	6,129	5,472	2,651
Class of 2017	3	939	0	942
Business Account	101	3,719	3,433	387
FACS	757	688	783	662
Class of 2020	876	1,848	960	1,764
HS Track	0	655	655	0
Girls Basketball	0	430	0	430
	<u>22,215</u>	<u>43,489</u>	<u>40,075</u>	<u>25,629</u>
Argonia Community Scholarship	<u>2,685</u>	<u>3</u>	<u>0</u>	<u>2,688</u>
Total Agency Funds	<u>\$ 24,900</u>	<u>\$ 43,492</u>	<u>\$ 40,075</u>	<u>\$ 28,317</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Athletics	\$ 4,447	\$ 0	\$ 10,684	\$ 12,183	\$ 2,948	\$ 0	\$ 2,948
JH Athletics	19	0	1,319	1,251	87	0	87
	<u>4,466</u>	<u>0</u>	<u>12,003</u>	<u>13,434</u>	<u>3,035</u>	<u>0</u>	<u>3,035</u>
Elementary School							
Miscellaneous	<u>0</u>	<u>0</u>	<u>532</u>	<u>532</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 4,466</u>	<u>\$ 0</u>	<u>\$ 12,535</u>	<u>\$ 13,966</u>	<u>\$ 3,035</u>	<u>\$ 0</u>	<u>\$ 3,035</u>



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY  
RELATED MUNICIPAL ENTITY  
RECREATION COMMISSION  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -  
ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2018  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>General Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual      Budget	
Cash Receipts			
Local Sources	\$ 39,465	\$ 46,602	\$ 44,101
County Sources	3,384	3,471	2,975
	<u>42,849</u>	<u>50,073</u>	<u>\$ 47,076</u>
			<u>\$ 2,997</u>
Expenditures			
Community Service Operations	23,963	82,871	\$ 133,000
	<u>23,963</u>	<u>82,871</u>	<u>\$ 133,000</u>
			<u>\$ (50,129)</u>
Receipts Over (Under) Expenditures	18,886	(32,798)	
Unencumbered Cash, Beginning	76,617	95,503	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 95,503</u>	<u>\$ 62,705</u>	

## **FEDERAL AWARD INFORMATION**

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
Department of Education						
Rural Education Achievement Program	84.358	\$ 14,395	\$ 0	\$ 14,395	\$ 14,395	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	11,282				
National School Lunch Program	10.555	33,494				
		44,776	0	44,776	44,776	0
Department of Education						
Title I Low Income	84.010	26,670	0	26,670	26,670	0
Special Education Grants to States	84.027	1,452	0	1,452	1,452	0
Career and Technical Education-Basic Grants to States	84.048	1,704	0	0	1,704	(1,704)
Improving Teacher Quality State Grants	84.367	4,752	0	4,752	4,752	0
Student Support and Academic Enrichment Program	84.424	766	0	766	766	0
		35,344	0	33,640	35,344	(1,704)
Department of Health and Human Services						
Temporary Assistance for Needy Families	93.558	1,740	0	1,740	1,740	0
(Passes Through South Central Kansas Education Service Center)						
Department of Education						
Career and Technical Education-Basic Grants to States	84.048	1,276	0	1,276	1,276	0
Total Federal Awards		\$ 97,531	\$ 0	\$ 95,827	\$ 97,531	\$ (1,704)